

County: 17 Garfield
District: 0377 Jordan Elem

1.	CE	RTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	JORI	DAN K-6	63	14,894.25	253,562.40
M1	JORI	DAN 7-8	21	55,161.50	112,686.00
2.	2. * DIRECT STATE AID			195,027.95	
3.	FY	2005 BUDGET LIMITS			
	* a.	Required % of Special Ed Funding	g in Maximum [MCA 2	0-9-306(8)]	100%
	* b.	BASE Budget			373,780.38
	* c.	Maximum Budget Limit			473,198.37
4.	PR	IOR YEAR INFORMATION FOI	R BUDGETING:		
	* a.	FY 2003-2004 BASE Budget			405,530.26
	* b.	FY 2003-2004 Maximum Budget			512,926.36
	* c.	FY 2003-2004 ANB			91
	* d.	FY 2003-2004 Adopted General F	fund Budget		514,074.65
	* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	108,544.39
	* f.	FY 2003-2004 Equalization Status	5 Di	sequalized ANB under 309	% 1st year DU1
5.		ECIAL EDUCATION FUNDING	` '		
		TE: Block Grant Eligiblity Status = "Yes ding listed. Block Grant Eligiblity Status			l receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ock Grant Rates			
	Inst	tructional Block Grant Rate [IBG] pe	er ANB		129.65
	Rel	ated Services Block Grant Rate [RS]	BG] per ANB		43.21
	Thi	reshold to Determine Disproportional	te Costs		1.2994876081
	Spe	ecial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitlem	ent [IBG rate X ANB]		10,890.60
	* b.	Related Services Block Grant Enti	tlement [RSBG rate X	ANB]	N/A
	c.	Reimbursement for Disproportiona	ate Costs (See Page 3)		5,741.69
	* d.	Total Special Education Allowable	e Cost Payment (Distric	et) [5a + 5b + 5c]	16,632.29
		orated Cooperative Cost Payments	` •	• /	
	* e.	Related Services Block Grant Enti	tlement (Paid Directly	to Coop)	3,629.64

	inty: trict:	17 Garfield 0377 Jordan Elem			
	Rec	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			3,593.90
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
		i) District's RSBG Match to be Paid by District to Coop	perative [5e X 0.3	33]	1,197.78
	* f(iv	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,791.68
	Mi	nimum Special Education Budget To Avoid Reversion	ons		
	* g.	Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]			15,682.28
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school cont.	ount are subject to o	change through Octo	ber enrollment
	FY	2004-2005 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2004-2005 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year aver average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school counschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	t	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	ENT FUND GTB	:	
	~		Elementary	High School	
		unty	4 650 212 00	4 650 212 00	
	a. L	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00	
	b.	FY 2003-04 County ANB (Budgeted)	139	74 62.06	
	c.	County Retirement Mill Value per ANB	33.52	62.96	
		Tor Veer 2002 District Touchle Value	1 265 520 00	NT/A	
	d.	Tax Year 2003 District Taxable Value	1,365,520.00	N/A	
	e. f.	FY 2003-04 District ANB (Budgeted) District Debt Service Mill Value Per ANB	91 15.01	N/A N/A	
	1.	District Debt Service will value Per ANB	15.01	IN/A	

20.68

23.93

41.15

47.61

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 17 Garfield
District: 0377 Jordan Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	168,021.31	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	8,133.26	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	3,234,197.91	N/A
	(e)	District taxable valuation (Tax Year 2003)***	1,365,520.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	1,869.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	34,495.72	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	15,499.57	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	5,741.69	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

District: 0378 Garfield County H S

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1	GARFIELD CO HS 9-12	72	220,646.00	385,434.00
2.	* DIRECT STATE AID			270,917.76
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fun	nding in Maximum [MCA 2	20-9-306(8)]	100%
	* b. BASE Budget			502,662.72
	* c. Maximum Budget Limit			632,840.08
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			500,617.24
	* b. FY 2003-2004 Maximum Bud	dget		627,107.34
	* c. FY 2003-2004 ANB			74
	* d. FY 2003-2004 Adopted Gene	ral Fund Budget		625,822.23
	* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			125,204.99
	* f. FY 2003-2004 Equalization S	Status		Equalized EQ
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IB0] Related Services Block Grant Rate	G] per ANB		129.65
	Threshold to Determine Disproport	<del>-</del>		
	Special Education Allowable Cos	t Payments		
	* a. Instructional Block Grant Ent	itlement [IBG rate X ANB]		9,334.80
	* b. Related Services Block Grant	Entitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Dispropor	rtionate Costs (See Page 3)		2,489.68
	* d. Total Special Education Allow	wable Cost Payment (Distric	ct) $[5a + 5b + 5c]$	11,824.48
	Prorated Cooperative Cost Paym	nents (Members of Coopera	atives Only)	
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	3,111.12
	Required Local Match			
	* f(i). District's Required Match for	IBG [5a X 0.33]		3,080.48
	f(ii) District's Required Match for			
	* f(iii) District's RSBG Match to be	Paid by District to Cooperat	tive [5e X 0.33]	1,026.67
	* f(iv) Total Required Local Match [5f(i) + 5f(ii) + 5f(iii)]			4,107.15
Mont	` '			4,10

District: 0378 Garfield County H S

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]13,441.95

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

## FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

			Elementary	High School
	Cou	nty		
	a.	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
	b.	FY 2003-04 County ANB (Budgeted)	139	74
	c.	County Retirement Mill Value per ANB	33.52	62.96
	Dist	rict		
	d.	Tax Year 2003 District Taxable Value	N/A	4,659,312.00
	e.	FY 2003-04 District ANB (Budgeted)	N/A	74
	f.	District Debt Service Mill Value Per ANB	N/A	62.96
	Stat	ewide		
k	g.	Statewide Retirement Mill Value per ANB	20.68	41.15
	h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0378 Garfield County H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 106,061,950.27
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.05

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.05
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	213,285.60
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,793.23
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	N/A	6,145,161.18
	(e)	District taxable valuation (Tax Year 2003)***	N/A	4,659,312.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,486.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	22,518.44	0.00
b.	FY2002-2003 amount to avoid reversion	0.00	12,538.98	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	2,489.68	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

District: 0380 Big Dry Creek Elem

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	BIG DRY K-8	9	19,859.00	36,271.80
2.	* DIRECT STATE AID			25,090.47
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fur	nding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget			46,693.79
	* c. Maximum Budget Limit			58,464.46
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			42,338.67
	* b. FY 2003-2004 Maximum Buc	lget		53,005.12
	* c. FY 2003-2004 ANB			8
	* d. FY 2003-2004 Adopted Gene	ral Fund Budget		42,338.67
	* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			0.00
	* f. FY 2003-2004 Equalization S	tatus		Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IBG Related Services Block Grant Rate	- *		
	Threshold to Determine Disproport	<del>-</del>		
	Special Education Allowable Cos	t Payments		
	* a. Instructional Block Grant Ent	itlement [IBG rate X ANB]		1,166.85
	* b. Related Services Block Grant	Entitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Dispropor	tionate Costs (See Page 3)		0.00
	* d. Total Special Education Allov	vable Cost Payment (Distric	ct) $[5a + 5b + 5c]$	1,166.85
	<b>Prorated Cooperative Cost Paym</b>	ents (Members of Coopera	atives Only)	
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	388.89
	Required Local Match			
	* f(i). District's Required Match for	IBG [5a X 0.33]		385.06
	f(ii) District's Required Match for			
	* f(iii) District's RSBG Match to be I	Paid by District to Cooperat	tive [5e X 0.33]	128.33
	* f(iv) Total Required Local Match 7 [5f(i) + 5f(ii) + 5f(iii)]			513.39
Mont	ana Automated Education Financial and Information	Reporting System		

District: 0380 Big Dry Creek Elem

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 1,680.24

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
Cou	inty		
a.	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b.	FY 2003-04 County ANB (Budgeted)	139	74
c.	County Retirement Mill Value per ANB	33.52	62.96
Dist	rict		
d.	Tax Year 2003 District Taxable Value	409,335.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	8	N/A
f.	District Debt Service Mill Value Per ANB	51.17	N/A
Stat	ewide		
≉ g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0380 Big Dry Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.36	N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,017.96	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	523.39	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	340,419.19	N/A
	(e)	District taxable valuation (Tax Year 2003)***	409,335.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	1,224.91	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	1,044.92	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

District: 0382 Van Norman Elem

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	VAN NORMAN K-8	6	19,859.00	24,183.00
2.	* DIRECT STATE AID			19,686.77
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fur	nding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget			36,426.36
	* c. Maximum Budget Limit			45,597.77
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			32,299.67
	* b. FY 2003-2004 Maximum Buc	lget		40,425.70
	* c. FY 2003-2004 ANB			5
	* d. FY 2003-2004 Adopted Gene	· ·		
	* e. FY 2003-2004 Over-BASE L		et	
	* f. FY 2003-2004 Equalization S	tatus		Equalized EQ
	Block Grant Eligibility Status?  Block Grant Rates Instructional Block Grant Rate [IBC Related Services Block Grant Rate	G] per ANB [RSBG] per ANB		129.65 43.21
	Threshold to Determine Disproport	ionate Costs		1.2994876081
	Special Education Allowable Cos	•		
	* a. Instructional Block Grant Ent			
	* b. Related Services Block Grant			
	c. Reimbursement for Dispropor			
	* d. Total Special Education Allow	•		777.90
	* e. Related Services Block Grant	•	· ·	259.26
		Entitlement (1 and Directly	ю Соор)	237.20
	Required Local Match	TD C 15 X 0 221		256.51
	* f(i). District's Required Match for			
	f(ii) District's Required Match for * f(iii) District's RSBG Match to be l			
	* f(iv) Total Required Local Match 7  [5f(i) + 5f(ii) + 5f(iii)]	Γο Avoid Reversions		
Monta	ana Automated Education Financial and Information	Reporting System		

District: 0382 Van Norman Elem

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 1,120.17

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
Cou	unty		
a.	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b.	FY 2003-04 County ANB (Budgeted)	139	74
c.	County Retirement Mill Value per ANB	33.52	62.96
Dist	rict		
d.	Tax Year 2003 District Taxable Value	342,973.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	68.59	N/A
Stat	ewide		
≉ g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0382 Van Norman Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,837.24	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	327.12	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	260,057.65	N/A
	(e)	District taxable valuation (Tax Year 2003)***	342,973.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	1,633.22	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	1,393.22	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

**District: 0385 Pine Grove Elem** 

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	PINE GROVE K-8	8	19,859.00	32,242.40
2.	* DIRECT STATE AID			23,289.33
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fur	nding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget			43,271.47
	* c. Maximum Budget Limit			54,175.76
4.	PRIOR YEAR INFORMATION	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			38,992.50
	* b. FY 2003-2004 Maximum Buc	lget		48,812.18
	* c. FY 2003-2004 ANB			7
	* d. FY 2003-2004 Adopted Gene	ral Fund Budget		38,992.50
	* e. FY 2003-2004 Over-BASE L	•	et	0.00
	* f. FY 2003-2004 Equalization S	tatus		Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IBC Related Services Block Grant Rate	[RSBG] per ANB		43.21
	Threshold to Determine Disproport	ionate Costs		1.2994876081
	Special Education Allowable Cos	•		
	* a. Instructional Block Grant Ent			
	* b. Related Services Block Grant			
	<ul><li>c. Reimbursement for Dispropor</li><li>* d. Total Special Education Allow</li></ul>			
	* d. Total Special Education Allow Prorated Cooperative Cost Paym	• '		1,037.20
	* e. Related Services Block Grant	•	• •	345.68
	Required Local Match	` ,	17	
	* f(i). District's Required Match for	IRG [5a X 0 33]		342.28
	f(ii) District's Required Match for			
	* f(iii) District's RSBG Match to be I			
	* f(iv) Total Required Local Match 7 [5f(i) + 5f(ii) + 5f(iii)]	To Avoid Reversions		
Monta	ana Automated Education Financial and Information	Reporting System		

District: 0385 Pine Grove Elem

## **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 1,493.55

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
C	County		
a	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b	. FY 2003-04 County ANB (Budgeted)	139	74
C	County Retirement Mill Value per ANB	33.52	62.96
D	pistrict		
d	. Tax Year 2003 District Taxable Value	329,499.00	N/A
e	FY 2003-04 District ANB (Budgeted)	7	N/A
f.	District Debt Service Mill Value Per ANB	47.07	N/A
$\mathbf{S}$	tatewide		
∗ g	Statewide Retirement Mill Value per ANB	20.68	41.15
h	. Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

**District: 0385 Pine Grove Elem** 

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,624.46	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	457.97	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	313,633.41	N/A
	(e)	District taxable valuation (Tax Year 2003)***	329,499.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	1,020.76	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	870.76	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield
District: 0386 Kester Elem

CERTIFIED ANB udget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
KESTER 1-8	2	19,859.00	8,061.80
* DIRECT STATE AID			12,480.60
FY2005 BUDGET LIMITS			
	unding in Maximum [MCA 2	20-9-306(8)]	75%
* b. BASE Budget			22,336.64
* c. Maximum Budget Limit			27,920.80
PRIOR YEAR INFORMATION	FOR BUDGETING:		
* a. FY 2003-2004 BASE Budge	t		21,883.04
* b. FY 2003-2004 Maximum Bu	dget		27,353.80
* c. FY 2003-2004 ANB			2
* d. FY 2003-2004 Adopted Gene	eral Fund Budget		25,341.64
* e. FY 2003-2004 Over-BASE I	evy As Submitted On Budg	et	3,458.60
* f. FY 2003-2004 Equalization 8	Status		Equalized EQ
	- *		
Threshold to Determine Dispropor	tionate Costs		1.2994876081
Special Education Allowable Co	st Payments		
* a. Instructional Block Grant En	titlement [IBG rate X ANB]		0.00
* b. Related Services Block Gran	t Entitlement [RSBG rate X	ANB]	0.00
c. Reimbursement for Dispropo	ortionate Costs (See Page 3)		0.00
•	• ,		0.00
_	<del>-</del>		
* e. Related Services Block Gran	t Entitlement (Paid Directly	to Coop)	0.00
Required Local Match			
* f(i). District's Required Match for	· IBG [5a X 0.33]		0.00
• •			
		tive [5e X 0.33]	0.00
[5f(i) + 5f(ii) + 5f(iii)]			0.00
	** DIRECT STATE AID	* DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 2	**RESTER 1-8**  **DIRECT STATE AID  FY2005 BUDGET LIMITS  **a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]  **b. BASE Budget  **c. Maximum Budget Limit  PRIOR YEAR INFORMATION FOR BUDGETING:  **a. FY 2003-2004 BASE Budget  **b. FY 2003-2004 Maximum Budget  **c. FY 2003-2004 Maximum Budget  **d. FY 2003-2004 ANB  **d. FY 2003-2004 Adopted General Fund Budget  **e. FY 2003-2004 Over-BASE Levy As Submitted On Budget  **f. FY 2003-2004 Equalization Status  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and v funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  **Block Grant Rates**  Instructional Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  **a. Instructional Block Grant Entitlement [RSBG rate X ANB]  **b. Related Services Block Grant Entitlement [RSBG rate X ANB]  **c. Reimbursement for Disproportionate Costs (See Page 3)  **d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  **e. Related Services Block Grant Entitlement (Paid Directly to Coop)  Required Local Match  **f(i). District's Required Match for IBG [5a X 0.33]  **f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]  **f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]

County: 17 Garfield
District: 0386 Kester Elem

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)]

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated)	0.00
1 1 2004-2005 Appropriation (estimated)	 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

## FY2004-2005 Payments (estimated)

e. District Student Funding

[ $(40\% \ statewide \ appropriation / \ statewide \ 5 \ year \ average) \ x \ district \ 5 \ year \ average] + [<math>(20\% \ statewide \ appropriation / \ statewide \ prior \ year \ ANB) \ x \ district \ prior \ year \ ANB]$ 

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
Cou	unty		
a.	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b.	FY 2003-04 County ANB (Budgeted)	139	74
c.	County Retirement Mill Value per ANB	33.52	62.96
Dist	rict		
d.	Tax Year 2003 District Taxable Value	356,861.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	2	N/A
f.	District Debt Service Mill Value Per ANB	178.43	N/A
Stat	ewide		
≉ g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 17 Garfield
District: 0386 Kester Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School	
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.0	0
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	162,035,130.21 N/A	4
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A	4

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	9,655.89	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	177,282.14	N/A
	(e)	District taxable valuation (Tax Year 2003)***	356,861.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB		0.00	0.00
b.	FY2002-2003 amount to avoid reversion		0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$		0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

District: 0387 Cohagen Elem

	RTIFIED ANB it	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement	
COHA	AGEN K-8	12	19,859.00	48,358.	.80
* DIR	ECT STATE AID			30,493.	.36
FY2	2005 BUDGET LIMITS				
* a.		g in Maximum [MCA 2	20-9-306(8)]	75	5%
* b.	BASE Budget	-		56,959.	.77
* c.	Maximum Budget Limit			71,329.	.34
PRI	OR YEAR INFORMATION FO	R BUDGETING:			
* a.	FY 2003-2004 BASE Budget			55,721.	.77
* b.	FY 2003-2004 Maximum Budget			69,774.	.88
* c.	FY 2003-2004 ANB				12
* d.	FY 2003-2004 Adopted General F	Fund Budget		55,721.	.77
* e.	FY 2003-2004 Over-BASE Levy	As Submitted On Budge	et	0.	.00
* f.	FY 2003-2004 Equalization Status	S		Equalized 1	EQ
Instr	ructional Block Grant Rate [IBG] po				
Thre	eshold to Determine Disproportiona	te Costs		1.29948760	081
Spec	cial Education Allowable Cost Pa	yments			
* a.	Instructional Block Grant Entitlen	nent [IBG rate X ANB]		1,555.	.80
* b.	Related Services Block Grant Ent	itlement [RSBG rate X	ANB]	N	I/A
c.	Reimbursement for Disproportion	ate Costs (See Page 3)		0.	.00
* d.	Total Special Education Allowabl	e Cost Payment (Distric	ct) $[5a + 5b + 5c]$	1,555.	.80
Pro	rated Cooperative Cost Payments	(Members of Coopera	atives Only)		
* e.	Related Services Block Grant Ent	itlement (Paid Directly	to Coop)	518.	.52
Req	uired Local Match				
* f(i).	District's Required Match for IBG	[5a X 0.33]		513.	.41
f(ii)	District's Required Match for RSE	BG [5b X 0.33]		N	I/A
* f(iii)	District's RSBG Match to be Paid	by District to Cooperat	tive [5e X 0.33]	171.	.11
	[5f(i) + 5f(ii) + 5f(iii)]			684.	.52
	* DIR  * DIR  * FY2  * a.  * b.  * c.  * d.  * e.  * f.  SPE  NOT fund  Blood  Instr.  Rela  Three  * a.  * b.  c.  * d.  Prof  * f(i).  f(ii)  * f(iii)  * f(iv)	** DIRECT STATE AID	* DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 2 b. BASE Budget	ANB Entitlement  COHAGEN K-8 12 19,859.00  * DIRECT STATE AID  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]  * b. BASE Budget  * c. Maximum Budget Limit  PRIOR YEAR INFORMATION FOR BUDGETING:  * a. FY 2003-2004 BASE Budget  * b. FY 2003-2004 Maximum Budget  * c. FY 2003-2004 ANB  * d. FY 2003-2004 ANB  * d. FY 2003-2004 Cover-BASE Levy As Submitted On Budget  * f. FY 2003-2004 Equalization Status  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and v funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB]  * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs (See Page 3)  * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]	ANB Entitlement  COHAGEN K-8 12 19,859.00 48,358  * DIRECT STATE AID 30,493  FY2005 BUDGET LIMITS  * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] 7.  * b. BASE Budget 56,959  * c. Maximum Budget Limit 71,329  PRIOR YEAR INFORMATION FOR BUDGETING:  * a. FY 2003-2004 BASE Budget 55,721  * b. FY 2003-2004 Maximum Budget 69,774  * c. FY 2003-2004 Maximum Budget 55,721  * d. FY 2003-2004 Alopted General Fund Budget 55,721  * e. FY 2003-2004 Qreer-BASE Levy As Submitted On Budget 55,721  * e. FY 2003-2004 Equalization Status Equalized 55,721  SPECIAL EDUCATION FUNDING (FY2004-2005):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Rate  Instructional Block Grant Rate [IBG] per ANB 129  Related Services Block Grant Rate [RSBG] per ANB 143  Threshold to Determine Disproportionate Costs 59ecial Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,555  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,555  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * c. Reimbursement for Disproportionate Costs (See Page 3) 0  * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 1,555  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 518  Required Local Match  * f(ii) District's Required Match for RSBG [5b X 0.33] N  * f(iii) District's Required Match to be Paid by District to Cooperative [5e X 0.33] 171  * f(iii) District's Required Match to be Paid by District to Cooperative [5e X 0.33] 171  * f(iii) District's REquired Match to be Paid by District to Cooperative [5e X 0.33] 171

District: 0387 Cohagen Elem

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 2,240.32

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	<b>High School</b>
Co	unty		
a.	Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b.	FY 2003-04 County ANB (Budgeted)	139	74
c.	County Retirement Mill Value per ANB	33.52	62.96
Dis	strict		
d.	Tax Year 2003 District Taxable Value	794,418.00	N/A
e.	FY 2003-04 District ANB (Budgeted)	12	N/A
f.	District Debt Service Mill Value Per ANB	66.20	N/A
Sta	tewide		
g.	Statewide Retirement Mill Value per ANB	20.68	41.15
h.	Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0387 Cohagen Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2003)***</li> <li>(b) 2003-04 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,700,273,077.00 1,700,273,077.00
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.36	N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,591.27	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	785.09	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	447,549.97	N/A
	(e)	District taxable valuation (Tax Year 2003)***	794,418.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	3,266.46	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	2,786.44	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield

District: 0392 Sand Springs Elem

<b>1.</b> * Bu	CERTIFIED ANB	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SAND SPRINGS K-8	6	19,859.00	24,183.00
2.	* DIRECT STATE AID			
3.	FY2005 BUDGET LIMITS			19,000177
3.	* a. Required % of Special Ed Fun	ding in Maximum [MCA 2	20-9-306(8)]	75%
	* b. BASE Budget	•		
	* c. Maximum Budget Limit			45,597.77
4.	PRIOR YEAR INFORMATION I	FOR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			32,299.67
	* b. FY 2003-2004 Maximum Bud			
	* c. FY 2003-2004 ANB			5
	* d. FY 2003-2004 Adopted Gener	al Fund Budget		32,299.67
	* e. FY 2003-2004 Over-BASE Le	vy As Submitted On Budg	et	0.00
	* f. FY 2003-2004 Equalization St	atus		Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IBG Related Services Block Grant Rate [	- <b>-</b>		
	Threshold to Determine Disproportion	onate Costs		1.2994876081
	Special Education Allowable Cost	Payments		
	* a. Instructional Block Grant Entit	tlement [IBG rate X ANB]		777.90
	* b. Related Services Block Grant	Entitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproport	ionate Costs (See Page 3)		0.00
	* d. Total Special Education Allow	rable Cost Payment (Distric	et) $[5a + 5b + 5c]$	777.90
	Prorated Cooperative Cost Payme	•	• •	
	* e. Related Services Block Grant	Entitlement (Paid Directly	to Coop)	259.26
	Required Local Match			
	* f(i). District's Required Match for I	BG [5a X 0. <u>33]</u>		256.71
	f(ii) District's Required Match for I	RSBG [5b X 0.33]		N/A
	* f(iii) District's RSBG Match to be P	•	tive [5e X 0.33]	85.56
Mont	* $f(iv)$ Total Required Local Match T $[5f(i) + 5f(ii) + 5f(iii)]$ ana Automated Education Financial and Information Financial			342.27

District: 0392 Sand Springs Elem

### **Minimum Special Education Budget To Avoid Reversions**

f g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 1,120.17

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
C	County		
a	. Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b	. FY 2003-04 County ANB (Budgeted)	139	74
c	. County Retirement Mill Value per ANB	33.52	62.96
D	Pistrict		
d	. Tax Year 2003 District Taxable Value	347,111.00	N/A
e	FY 2003-04 District ANB (Budgeted)	5	N/A
f.	District Debt Service Mill Value Per ANB	69.42	N/A
$\mathbf{S}$	tatewide		
∗ g	. Statewide Retirement Mill Value per ANB	20.68	41.15
h	. Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

District: 0392 Sand Springs Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,837.24	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	327.12	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	260,057.65	N/A
	(e)	District taxable valuation (Tax Year 2003)***	347,111.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	816.61	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	696.61	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 17 Garfield District: 0394 Ross Elem

1.	CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Bı	ndget Unit	ANB	Entitlement	Entitlement
E1	ROSS K-8	6	19,859.00	24,183.00
2.	* DIRECT STATE AID			19,686.77
3.	FY2005 BUDGET LIMITS			
	* a. Required % of Special Ed Fund	ing in Maximum [MCA 2	0-9-306(8)]	75%
	* b. BASE Budget	=		
	* c. Maximum Budget Limit			45,597.77
4.	PRIOR YEAR INFORMATION F	OR BUDGETING:		
	* a. FY 2003-2004 BASE Budget			35,646.16
	* b. FY 2003-2004 Maximum Budg	et		44,619.04
	* c. FY 2003-2004 ANB			6
	* d. FY 2003-2004 Adopted Genera	l Fund Budget		35,646.16
	* e. FY 2003-2004 Over-BASE Lev	y As Submitted On Budge	et	0.00
	* f. FY 2003-2004 Equalization Sta	tus		Equalized EQ
5.	SPECIAL EDUCATION FUNDING	G (FY2004-2005):		
	NOTE: Block Grant Eligiblity Status = "Y			will receive the
	funding listed. Block Grant Eligiblity Sta	•		
	Block Grant Eligibility Status?			Yes
	<b>Block Grant Rates</b>			
	Instructional Block Grant Rate [IBG]	per ANB		129.65
	Related Services Block Grant Rate [F	RSBG] per ANB		43.21
	Threshold to Determine Disproportio	nate Costs		1.2994876081
	Special Education Allowable Cost 1	Payments		
	* a. Instructional Block Grant Entitl	ement [IBG rate X ANB]		777.90
	* b. Related Services Block Grant E	ntitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproportion	onate Costs (See Page 3)		0.00
	* d. Total Special Education Allowa	able Cost Payment (Distric	ct) $[5a + 5b + 5c]$	777.90
	<b>Prorated Cooperative Cost Paymen</b>	nts (Members of Coopera	ntives Only)	
	* e. Related Services Block Grant E	ntitlement (Paid Directly	to Coop)	259.26
	Required Local Match			
	* f(i). District's Required Match for IE	3G [5a X 0.33]		256.71
	f(ii) District's Required Match for R			
	* f(iii) District's RSBG Match to be Pa	id by District to Cooperat	ive [5e X 0.33]	85.56
	* f(iv) Total Required Local Match To [5f(i) + 5f(ii) + 5f(iii)]			342.27
Mont	(JI(I) + JI(II) + JI(III)]			J72.21

County: 17 Garfield
District: 0394 Ross Elem

### **Minimum Special Education Budget To Avoid Reversions**

#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data		Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

## FY2004-2005 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [<math>(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

		Elementary	High School
(	County		
a	. Tax Year 2003 County Taxable Value	4,659,312.00	4,659,312.00
b	FY 2003-04 County ANB (Budgeted)	139	74
c	. County Retirement Mill Value per ANB	33.52	62.96
Ι	District		
d	. Tax Year 2003 District Taxable Value	71,114.00	N/A
e	. FY 2003-04 District ANB (Budgeted)	6	N/A
f.	District Debt Service Mill Value Per ANB	11.85	N/A
S	tatewide		
k g	s. Statewide Retirement Mill Value per ANB	20.68	41.15
h	. Facility Guaranteed Mill Value per ANB	23.93	47.61

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 17 Garfield
District: 0394 Ross Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00 1,700,273,077.00
	(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,035,130.21 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.36 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.36	High School N/A
	(b)	2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,230.89	N/A
	(c)	40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	392.54	N/A
	(d)	District's FY 2004-05 guaranteed tax base (a) $x [(b) + (c)]$	286,846.17	N/A
	(e)	District taxable valuation (Tax Year 2003)***	71,114.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	216.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	1,429.07	0.00	0.00
b.	FY2002-2003 amount to avoid reversion	1,219.07	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.2994876081)$ then $[a - (b * 1.2994876081)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.